

UNITED STATES DISTRICT COURT

for the
DISTRICT OF SOUTH CAROLINA
GREENVILLE Division

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UNITED STATES OF AMERICA

) Case No. Civil Action No. 6-17-cv-2010-TMC
)
)
)
)

v.

) Jury Trial: Yes
)
)
)

DENNIS D. BROOKS

BARBARA D. BROOKS,

GREENVILLE COUNTY TAX COLLECTOR, See Attached

) DEFENDANTS' FIRST AMENDED ANSWER
) TO THE COMPLAINT
)
)

Dennis D. and Barbara D. Brooks
10 Twin Oaks Court
Greenville, Greenville County
South Carolina 29615
(864) 288-4303, Hm

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II. The Answer and Defenses to the Complaint

- A. Answering the Claims for Relief. **Denied.** The fictitious and frivolous complaint fails to state a claim upon which relief can be granted because amount owed are based on lack of complete information to make this analysis.
- Estoppel, to be addressed on amended answer.

COUNT 1

11. **Denied:** Defendant knows that he filed tax returns for the years 2000, 2005 and 2006. Defendant has also completed tax returns for 2007 and 2011. Defendant did communicate with the IRS and hereby denies all of their allegations. Brooks did communicate with the IRS about Tax Court and did not receive a response. Furthermore, only one Notice of Deficiency was received.

12. Defendant states that the amounts listed in the chart are erroneous as they did not take into account the cost basis for the years mentioned.

Therefore, the Tax amounts, Interest and Penalties are fictitious, specious and pernicious and need to be removed.

13. Defendant admits that there have been demands for unpaid tax. The IRS was sent responding letters that these "so called missing returns" were actually not missing. Mr. Brooks then carried these returns to the local IRS office. Two IRS employees viewed the returns page by page and stated that these returns needed to be resubmitted.

14. As stated in Paragraph 11, the amounts listed as owed are fictitious, specious and pernicious.

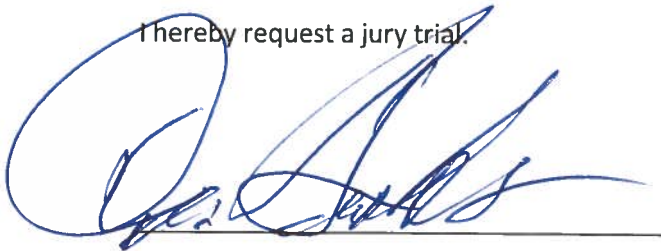
COUNT 11

15. Defendant agrees that tax liens have been filed but was told by IRS agents on at least two occasions that they would be released as soon as the previous filed tax returns are processed.

16. Defendants did acquire the subject property from Sue Alton in the early 1980's.

17. Defendant lacks sufficient information to admit or deny the dates of liens recorded.

Thereby request a jury trial.

A handwritten signature in blue ink, appearing to read "Dennis Brooks", written over a horizontal line.

Dennis Brooks

A handwritten signature in blue ink, appearing to read "Barbara Brooks", written over a horizontal line.

Barbara Brooks

Telephone Number (864) 288-4303

August 5, 2017